taxes and place the same in the hands of the collectors of the tax for such county or city.

- 26. In appointing such boards, the governor shall not be re- In appointing, stricted to any particular county, but may take them from any part governor not restricted to of the State.
 - particular
- 27. The clerk of the county commissioners, or of the Appeal Tax Id s 27 Court, or register of the city of Baltimore, shall lay before the said Clerks to furnish boards with boards the returns of the said assessors, with all corrections made assessments. thereto; and if any clerk or register shall fail to comply with the provisions of this or the preceding section, he shall be liable to Penalty for indictment therefor, and upon conviction shall be fined not exceeding one thousand dollars.

28. The members of said board shall each receive the sum of 14 s 28. three dollars for each day they may be engaged in the discharge of Compensation their duties, not exceeding twenty days, to be levied by them on the county or city for which they may be appointed, and collected for their use by the collector of State taxes thereof.

29. The clerks of the county commissioners and the register of 1d s 29. the city of Baltimore shall, immediately after the imposition of a certificates to tax for the use of the State, transmit, by mail, to the comptroller, comptroller of levy of tax. a certificate stating that such tax was imposed, and the date of the imposition thereof, the amount of the assessable property liable thereto, and the name or names of the collector or collectors thereof, with a copy of his or their bond or bonds, together with their post-office address.

30. The county commissioners in the several counties, and the 1d s 30 mayor and city council of Baltimore, shall, on or before the third Appointment Tuesday in April in each year, or as soon thereafter as may be. of collectors. appoint a collector or collectors of their respective counties, and one collector for Baltimore city, for the collection of all State taxes levied, or to be levied for the current year, and it shall not be lawful for the local authorities of the said counties to provide any fixed, annual, or other stated compensation, for the collection of the State taxes; nor shall the county commissioners provide a salary of any kind, or any other compensation, to the said collectors, for Compensation. their services in collecting the State and county taxes, otherwise than by a per centum on the amount of their collections as contemplated in this article. This section shall not apply to Harford county

31. Every collector of county taxes, before he acts as such, shall Id s 31. give bond to the State of Maryland in penalty of double the amount Bond of collectors of county of such taxes to be collected by him, with good and sufficient securi- taxes 39 Md 188 ties, to be approved by the county commissioners; and the collector of city taxes in the city of Baltimore, before he acts as such, shall give bond in such penalty as may be prescribed by the ordinances of the mayor and city council, to be approved by the mayor and presidents of both branches of the city council, or any two of them, the mayor being one, with the condition that if the above bound